

Pursuant to Ind.Appellate Rule 65(D), this Memorandum Decision shall not be regarded as precedent or cited before any court except for the purpose of establishing the defense of res judicata, collateral estoppel, or the law of the case.

PRO SE APPELLANT:

ARTHUR E. SMITH  
Chicago, Illinois

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**IN THE  
COURT OF APPEALS OF INDIANA**

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ARTHUR E. SMITH,	)	
	)	
Appellant-Respondent,	)	
	)	
vs.	)	No. 45A05-0602-CV-67
	)	
TRU-BASS ENTERPRISES,	)	
	)	
Appellee-Petitioner.	)	

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APPEAL FROM THE LAKE CIRCUIT COURT  
The Honorable Christina J. Miller, Magistrate  
Cause No. 45C01-0309-MI-153

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**March 5, 2007**

**MEMORANDUM DECISION - NOT FOR PUBLICATION**

**VAIDIK, Judge**

## **Case Summary**

Arthur E. Smith (“Smith”) appeals the trial court’s order issuing a tax deed to Tru-Bass Enterprises, LLC (“Tru-Bass Enterprises”) on property that Tru-Bass Enterprises purchased at a Lake County tax sale. Because Smith, proceeding *pro se*, has failed to conform to the Indiana Rules of Appellate Procedure or to provide us with a cogent argument on any issue, he has waived his appeal. We therefore affirm the judgment of the trial court.

## **Facts and Procedural History**

The sparse factual record before us reveals that on March 10, 2003, Smith received a warranty deed to property located at 2156 Vermont Street in Gary, Indiana, from Robert E. Lee, the executor of the estate of Callie Stallings. On October 15 and 16, 2003, Lake County held a tax sale on the property due to allegedly unpaid taxes. Tru-Bass Enterprises purchased the property and eventually filed a Petition for Order Directing Issuance of Tax Deed. Smith objected to the issuance of the tax deed, but the trial court overruled the objection and issued a tax deed to Tru-Bass Enterprises. Smith now appeals.

## **Discussion and Decision**

The gist of Smith’s argument on appeal, which appears in the Conclusion section of his two-page brief, is as follows: “With the newly discovered evidence being presented, Mr. Arthur E. Smith Would hope that the decision made by the Lake County Circuit Court to be Reconsidered, so that his property could be recovered and this matter

resolved.” Appellant’s Br. p. 2. Smith apparently believes that the property was wrongfully sold at the tax sale.

However, Smith, *pro se*, has failed to provide us with citations to the record on appeal or to any relevant authority to support his position. He has given us no indication of the “newly discovered evidence” to which he might be referring. In sum, he has failed to provide us with any cogent argument whatsoever. As such, we are constrained to find that he has waived any or all claims that he might have had on appeal. *See* Ind. Appellate Rule 46(A)(8)(a); *Lyles v. State*, 834 N.E.2d 1035, 1050 (Ind. Ct. App. 2005), *trans. denied* (“A party waives an issue where the party fails to develop a cogent argument or provide adequate citation to authority and portions of the record.”). The fact that Smith has proceeded on appeal without the aid of an attorney does not change this result. *Mullis v. Martin*, 615 N.E.2d 498, 500 (Ind. Ct. App. 1993) (litigant who proceeds *pro se* “is still held to the same established rules of procedure that a trained legal counsel is bound to follow.”).

Affirmed.

BAILEY, J., and BARNES, J., concur.